

EVIDENCE OF TRANSFER OF CLAIM

Exhibit B

TO: United States Bankruptcy Court
Southern District of New York
Attn: Clerk

AND TO: KMART HOLDINGS CORPORATION ("Debtor")
Case No. 18-23539

Claim #: 6334

VANITY FAIR BRANDS, LP, its successors and assigns ("Seller"), for good and valuable consideration the receipt and sufficiency of which is hereby acknowledged, does hereby unconditionally and irrevocably sell, transfer and assign unto:

CHEROKEE DEBT ACQUISITION, LLC
1325 Avenue of Americas, 28th Floor
New York, NY 10019
Attn: Vladimir Jelisavcic

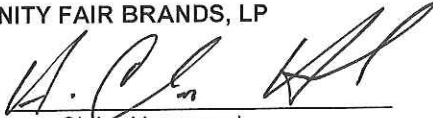
its successors and assigns ("Buyer"), all rights, title and interest in and to the claim of Seller, including all rights: (a) of reclamation and all priority claims, and any cure payments made on account of Seller in the bankruptcy case; (b) to any proof(s) of claim filed; (c) in and to any secured claim, collateral or any liens held by Seller; (d) to vote on any question relating to the Claim in the bankruptcy case; and (e) to any amounts listed on the Debtor's schedules, in the principal amount of \$353,259.26 ("Claim") against the Debtor in the United States Bankruptcy Court, or any other court with jurisdiction over the bankruptcy proceedings of the Debtor.

Seller hereby waives any objection to the transfer of the Claim to Buyer on the books and records of the Debtor and the Bankruptcy Court, and hereby waives to the fullest extent permitted by law any notice or right to a hearing as may be imposed by Rule 3001 of the Federal Rules of Bankruptcy Procedure, the Bankruptcy Code, applicable local bankruptcy rules or applicable law. Seller acknowledges, understands and agrees, and hereby stipulates that an order of the Bankruptcy Court may be entered without further notice to Seller transferring to Buyer the Claim and recognizing the Buyer as the sole owner and holder of the Claim.

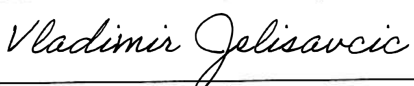
Buyer does not assume and shall not be responsible for any obligations or liabilities of Seller related to or in connection with the Claim or the Case. You are hereby directed to make all future payments and distributions free and clear of all setoffs and deductions, and to give all notices and other communications, in respect of the Claim to Buyer.

IN WITNESS WHEREOF, the undersigned has duly executed this Evidence of Transfer of Claim by its duly authorized representative dated January 22, 2019.

VANITY FAIR BRANDS, LP

By: 
Name: Claire Hammond
Title: Sr V.P. Operational Accounting
Date: January 22, 2019

CHEROKEE DEBT ACQUISITION, LLC

By: 
Name: Vladimir Jelisavcic
Title: Manager
Date: January 22, 2019